Mr. J. Mercer Johnson, County Attorney, Pima County Tucson, Arizona.

Dear Sir:

## LAW LIBRARY ARIZONA ATTORNEY GENERAL

We have your letter of September 20th requesting an opinion concerning the distribution of taxes collected under Chapter 47, of the 1939 Arizona Session Laws, Regular Session. We note in the newspapers that you have already rendered an opinion on this matter and no doubt you no longer require an opinion from this office.

Enclosed with the same letter was a copy of a communication to you from the County School Superintendent concerning the employment of a principal or superintendent by Marana Elementary District and Marana High School District and citing Section 1011, R.C.A. 1923, and inquiring whether there was any other statute that would allow a person to act as principal of schools of both districts. We know of no other provision of law than the one cited allowing joint superintendency of different school districts.

In the last paragraph of said letter the school superintendent states that she would appreciate information regarding the ruling that no one person may hold two State jobs at the same time. We know of no such ruling and would appreciate further information on this point. She further asks if the office of principal or superintendent of schools is considered a State job. Although there are some cases which hold that district boards and members constituting the boards are State officers, the majority of the cases hold that such officers are not State officers. Following the line of reasoning set forth in said cases it is our opinion that if the officers of the school district themselves are not State officers those employed by them are not State employees but employees of the district for which they render service.

Yours vory truly,

JOE COMMAY Attorney General

EARL ANDERSON Special Adsistant Attorney General.

E.P. CLINE Assistant Attorney General.